United Nations A/RES/57/278

General Assembly

Distr.: General
23 January 2003

Fifty-seventh session
Agenda item 110

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/57/639)*]

57/278. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Reaffirming its resolutions 50/222 of 11 April 1996, 51/218 E of 17 June 1997, 52/212 B of 31 March 1998, 53/204 of 18 December 1998, 53/221, section VIII, of 7 April 1999, 54/13 B of 23 December 1999, 55/220 A of 23 December 2000 and 55/220 B and C of 12 April 2001,

Having considered, for the period ended 31 December 2001, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations,[1] the International Trade Centre UNCTAD/WTO,[2] the United Nations University,[3] the United Nations Development Programme,[4] the United Nations Children's Fund,[5] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[6] the United Nations Institute for Training and Research,[7] the voluntary funds administered by the United Nations High Commissioner for Refugees,[8] the Fund of the United Nations Environment Programme,[9] the United Nations Population Fund,[10] the United Nations Habitat and Human Settlements Foundation,[11] the Fund of the United Nations International Drug Control Programme,[12] the United Nations Office for Project Services,[13] the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed

---

[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* (A/57/5), vol. I and corrigendum (A/57/5/Corr.1).

[2] Ibid., vol. III and corrigendum (A/57/5/Corr.2).

[3] Ibid., vol. IV and corrigendum (A/57/5/Corr.3).

[4] Ibid., *Supplement No. 5A* and corrigendum (A/57/5/Add.1 and Corr.1).

[5] Ibid., *Supplement No. 5B* and corrigendum (A/57/5/Add.2 and Corr.1).

[6] Ibid., *Supplement No. 5C* and corrigendum (A/57/5/Add.3 and Corr.1).

[7] Ibid., *Supplement No. 5D* and corrigendum (A/57/5/Add.4 and Corr.1).

[8] Ibid., *Supplement No. 5E* and corrigendum (A/57/5/Add.5 and Corr.1).

[9] Ibid., *Supplement No. 5F* and corrigendum (A/57/5/Add.6 and Corr.1).

[10] Ibid., *Supplement No. 5G* and corrigendum (A/57/5/Add.7 and Corr.1).

[11] Ibid., *Supplement No. 5H* and corrigendum (A/57/5/Add.8 and Corr.1).

[12] Ibid., *Supplement No. 5I* and corrigendum (A/57/5/Add.9 and Corr.1).

[13] Ibid., *Supplement No. 5J* and corrigenda (A/57/5/Add.10 and Corr.1 and 2).

in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,[14] and the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991,[15] the concise summary of principal findings, conclusions and recommendations contained in the reports prepared by the Board of Auditors,[16] the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors by the United Nations[17] and the report of the Advisory Committee on Administrative and Budgetary Questions,[18]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;

2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors, and endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[18]

3. *Commends* the Board of Auditors for the quality of its reports, in particular with respect to its comments on the management of resources;

4. *Notes with concern* the late issuance of the reports of the Board of Auditors and the explanation therefor by the Chairman of the Board, and requests the Secretary-General to ensure sufficient priority in completing their editing and translation in order that they may be submitted to the General Assembly in accordance with the six-week rule;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors by the United Nations;[17]

6. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to examine governance structures, principles and accountability throughout the United Nations system and to make proposals on the future format and consideration of the reports of the Board of Auditors by the respective executive boards and the General Assembly;

7. *Also requests* the Secretary-General to ensure that the observations and recommendations of the Board of Auditors are fully taken into account in the revised strategy for information and communication technology for the United Nations, as requested by the General Assembly in its resolution 56/239 of 24 December 2001, before the strategy is considered by the Assembly;

8. *Invites* the Secretary-General, in consultation with the Board of Auditors, to review the adequacy of the audit fee when considering the resources required for the Board of Auditors to carry out future specialized audits, to implement the provisions of the current resolution and to make appropriate recommendations in the context of the proposed programme budget for the biennium 2004–2005;

---

[14] Ibid., *Supplement No. 5K* and corrigenda (A/57/5/Add.11 and Corr.1–3)

[15] Ibid., *Supplement No. 5L* and corrigendum (A/57/5/Add.12 and Corr.1)

[16] See A/57/201

[17] A/57/416

[18] A/57/439

9. *Decides* to consider further the reports of the Board of Auditors on the International Tribunal for Rwanda[14] and the International Tribunal for the Former Yugoslavia[15] also under the agenda items relating to the financing of the Tribunals.

78th plenary meeting
20 December 2002